

Form OS-114

Sales and Use Tax Return

General Instructions

1. You **must file** a return even if no tax is due or no sales were made.
2. Return must be postmarked on or before the due date.
3. **Deductions:** Fill out reverse side of this form if you claim deductions.
4. **Interest:** For late payment - 1% of tax due per month from due date.
5. **Penalty:** For failure to pay tax when due - 15% of tax due or \$50, whichever is greater.
6. **New owners:** Do not use previous owner's form to file your return. Any change in ownership requires a new permit.
7. You **must round off** cents to the nearest whole dollar on your returns and schedules.
8. Make check payable to: **Commissioner of Revenue Services.** (Include the Tax Registration Number on your check.)
For complete instructions, see **Form O-88.**

For Period Ending
Connecticut Tax Registration Number
Federal Employer Identification Number
Due Date
For Department Use Only

☐ Check here if this is an **amended** return.

1	Gross receipts from sales of goods	1	00
2	Gross receipts from leases and rentals	2	00
3	Gross receipts from labor and services	3	00
4	Purchases of goods by your business subject to use tax	4	00
5	Leases and rentals by your business subject to use tax	5	00
6	Purchase of services by your business subject to use tax	6	00
7	Total: <i>Add Lines 1 through 6</i>	7	00
8	Total deductions: <i>Please complete reverse side and enter the amount from Total Deductions here.</i>	8	00
9	Balance subject to tax: <i>Subtract Line 8 from Line 7, but not less than zero.</i>	9	00
10	Gross amount of tax due: <i>Multiply Line 9 by 6% (.06)</i>	10	00
11	For an amended return only, enter the tax paid on prior return	11	00
12	Net amount of tax due: <i>Subtract Line 11 from Line 10</i>	12	00
13	For late payment of tax: <i>See General Instructions above</i> Interest ▶ <u> .00</u> + Penalty ▶ <u> .00</u> =	13	00
14	Total amount due: <i>Add Line 12 and Line 13.</i>	14	00

Check any boxes that apply and provide the information requested:

☐ If you are permanently out of business,
enter last business date: _____

☐ New mailing address or trade name:

Enter new mailing address: _____

Enter new trade name: _____

☐ If this is your first return,
enter business start date: _____

☐ New physical location:
Enter new physical location: _____
(PO box is not acceptable.)

☐ New ownership:
Enter name of new owner: _____

Address of new owner: _____

Date sold: _____

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's Signature	Title	Date
Paid Preparer's Signature	Paid Preparer's Address	Date



www.ct.gov/DRS
(for information and filing)



Call:
860-947-1988
(for filing)
860-297-5962
(for information)

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